

BORA LASKIN LAW LIBRARY



3 1761 0331 8783

Materials
on
Tax Policy

Volume I

David G. Duff
Faculty of Law
University of Toronto

U. 3
D. 4
1998
v. 1
e. 1

AZE - 2005

BORA LASKIN LAW LIBRARY
JAN 7 1998
FACULTY OF LAW
UNIVERSITY OF TORONTO

Materials
on
Tax Policy

Volume I

David G. Duff
Faculty of Law
University of Toronto



Digitized by the Internet Archive
in 2018 with funding from
University of Toronto

Week 1 - Introduction

1. The Purposes of Government and the Purposes of Taxation

(a) Overview

Richard A. Musgrave, Peggy B. Musgrave, and Richard M. Bird, "Fiscal Functions: An Overview," chapter 1 of *Public Finance in Theory and Practice*, (Toronto: McGraw-Hill Ryerson Ltd., 1987) 2- 21.

(b) Taxation and the "Distribution Function"

Elliott M. Abramson, "Philosophization Against Taxation: Why Nozick's Challenge Fails" (1981), 23 *Ariz. L. Rev.* 753-69.

John Rawls, "Background Institutions for Distributive Justice," in *A Theory of Justice*, (Cambridge, MA: Harvard University Press, 1971), 274-84.

Musgrave, Musgrave, and Bird, "Approaches to Tax Equity," chapter 11 of *Public Finance in Theory and Practice*, (Toronto: McGraw-Hill Ryerson Ltd., 1987) 209-28.

(c) Taxation and the "Allocation Function"

Stanley S. Surrey and Paul R. McDaniel, "The Tax Expenditure Concept," chapter 1 of *Tax Expenditures*, (Cambridge, MA.: Harvard University Press, 1985) 1-6 and 25-30.

Satya Poddar, "Taxation and Regulation," in Richard M. Bird and Jack M. Mintz, eds., *Taxation to 2000 and Beyond*, (Toronto: Canadian Tax Foundation, 1992) 71-96.

2. The Tax Mix

Bob Hamilton, Chun-Yan Kuo, and Satya N. Poddar, "Considerations for the Tax Mix," (1988) 26 *Osgoode Hall L.J.* 261-85.

Week 2 - Benefit Taxation in Theory and Practice

1. User Fees

Richard Bird and Thomas Tsiopoulos, "User Charges for Public Services: Potentials and Problems" (1997), 45 *Can. Tax. J.* 25-86.

2. Payroll Taxes

(a) Overview

Jonathan R. Kesselman, *General Payroll Taxes: Economics, Politics and Design*, (Toronto: Canadian Tax Foundation, 1997) 1-119.

(b) Unemployment Insurance

Jonathan R. Kesselman, *Financing Canadian Unemployment Insurance*, (Toronto: Canadian Tax Foundation, 1983) 1-29 and 131-66.

(c) Canada Pension Plan

John Burbidge, *Social Security in Canada: An Economic Appraisal*, (Toronto: Canadian Tax Foundation, 1987) 1-38 and 57-94.

(d) Workers' Compensation

Francois Vaillancourt, "The Economics of Financing Workers' Compensation," chapter 5 of *The Financing of Workers' Compensation Boards in Canada, 1960-1990*, (Toronto: Canadian Tax Foundation, 1994), 77-89.

(e) Other Provincial Payroll Taxes

Jonathan R. Kesselman, "General Payroll Taxes in Practice: The Canadian Provinces," chapter 5 of *General Payroll Taxes: Economics, Politics and Design*, (Toronto: Canadian Tax Foundation, 1997) 120-78.

Week 3 - Commodity and Sales Taxes

1. Overview

Satya Poddar and Morley English, "Fifty Years of Commodity Taxation: Key Events and Lessons for the Future" (1995), 43 *Can. Tax J.* 1096-1119.

2. General Sales Taxes

Sijbren Cnossen, "VAT and RST: A Comparison" (1987), 35 *Canadian Tax Journal* 559-615.

Peter Dungan, Jack M. Mintz, and Thomas A. Wilson, "Alternatives to the Goods and Services Tax" (1990), 38 *Can. Tax J.* 644-65.

3. Excise Taxes

Satya Poddar, "Taxation and Regulation," in Richard M. Bird and Jack M. Mintz, eds., *Taxation to 2000 and Beyond*, (Toronto: Canadian Tax Foundation, 1992) 71-96 and 102-09.

D.N. Dewees, "Taxation and the Environment," in Richard M. Bird and Jack M. Mintz, eds., *Taxation to 2000 and Beyond*, (Toronto: Canadian Tax Foundation, 1992) 29-69.

Week 4 - Income Taxation: Tax Rates

1. History and Structure

Roger S. Smith, "The Personal Income Tax: Average and Marginal Rates in the Post-War Period" (1995), 43 *Can. Tax J.* 1055-76.

2. Progressivity

Charles R. O'Kelley, "Tax Policy for a Post-Liberal Society: A Flat-Tax-Inspired Redefinition of the Purpose and Ideal Structure of a Progressive Income Tax" (1985), 58 *Southern Cal. L. Rev.* 727-69.

Joseph Bankman and Thomas Griffith, "Social Welfare and the Rate Structure: A New Look at Progressive Taxation" (1987), 75 *California Law Review* 1905-67.

Marjorie E. Kornhauser, "The Rhetoric of the Anti-Progressive Income Tax Movement" (1987), 86 *Michigan Law Review* 465-523.

